

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA Auditor-Controller E-mail: kmartini@placer.ca.gov

ANDREW C. SISK, CPA Assistant Auditor-Controller E-mail: asisk@placer.ca.gov

April 28, 2010

Mr. Stephen Pecor, Chief Probation Officer Placer County Probation 2929 Richardson Drive, Suite B Auburn, CA 95603

Re: "VW" and "VO" Document Types Review

Dear Mr. Pecor:

The Internal Audit Division of the Auditor-Controller's Office performed a review of "VW" (confidential document) and "VO" (voluminous document) document types generated by County Departments during the period from July 1, 2009 through December 31, 2009. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. "Personal information" means any information in any record about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical or employment history. Voluminous "VO" documents are limited exclusively to payment of Telecommunication Device Bills, (i.e. telephones, cell phones, pagers, Blackberries, etc.) normally with 51 pages or more of supporting documentation.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document types "VW" and "VO" are used appropriately, payments are properly authorized, documentation is adequately retained and supports the payment and sensitive information and voluminous supporting documentation are not being submitted to our office.

Based on our review, internal controls over document types "VW" and "VO" are operating as designed within the Probation Department.

We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA

Internal Audit Manager

cc: Chris Artim, Senior Administrative Services Officer, Probation Katherine Martinis, Auditor-Controller Placer County Audit Committee